

CERTIFICATE - City of Delphos, Kansas 2011 Budget

To the Clerk of Ottawa County, State of Kansas  
We, the undersigned officers of  
City of Delphos

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2011; and 3) the Amount(s)  
of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

		2011 Adopted Budget		County Clerk's Use Only
		Page	Amount of 2010 Ad Expenditures Valorem Tax	
Table of Contents:	K.S.A.	No.		
Computation to Det. Limit for 2011		2	0	0
MVT, RVT, 16/20M Tax Allocation		3	0	0
Schedule of Transfers		4	0	0
Statement of Indebtedness		5	0	0
Statement of Lease Purchases - NONE			0	0
General	79-1953	6	210,009	77,085
Library	12-1220	7	10,150	4,276
Special Highway	79-3425c	8	16,310	0
Special Park & Rec		9	9,289	0
Equipment Reserve	12-1,117	10	37,624	0
Water Utility		11	57,967	0
Sewer Utility	13-1018	12	43,176	0
Refuse		13	25,260	0
Community Improvement	12-1,118	14	2,794	0
Water Reserve		15	26,395	0
Sewer Reserve		16	6,475	0
Sewer Project P & I	Ordinance	17	23,770	0
Total			469,219	81,361
Hearing Notice/Budget Summary		18		
Publication				
Charters/Election Questions				

Final Assessed Valuation

State Use Only:

Received \_\_\_\_\_

Reviewed by \_\_\_\_\_

Follow-up: Yes \_\_\_ No \_\_\_

Assisted by:

Steve Seawall  
Custom Micro Works  
15104 NW 94 Road  
Topeka, KS 66618-9532

Attest: \_\_\_\_\_, 2010 (If not assisted so state)

County Clerk

Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2011 Budget

		Amount of Levy
1.	Total tax levy amount in 2010 budget	80,242
2.	Debt service levy in 2010 budget	0
3.	Tax levy excluding debt service (1 - 2)	80,242
2010 Valuation Info. for Valuation Adjustments:		
4.	New Improvements for 2010	10,461
5.	Increase in personal property for 2010	
5a.	Personal property 2010	67,619
5b.	Personal property 2009	67,619
5c.	Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6.	Valuation of annexed territory for 2010	
6a.	Real estate	0
6b.	State assessed	0
6c.	New improvements	0
6d.	Total adjustment (6a + 6b - 6c)	0
7.	Valuation of property changed in use during 2010	10,163
8.	Total valuation adjustment (4 + 5c + 6d + 7)	20,624
9.	Total estimated valuation July 1, 2010	1,499,018
10.	Total valuation less valuation adjustment (9 - 8)	1,478,394
11.	Factor for increase (8 divided by 10)	.01395
12.	Amount of increase (11 times 3)	1,119
13.	Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)	81,361
14.	Debt service levy in this 2011 budget	0
15.	Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)	81,361

If the 2011 budget includes tax levies exceeding the total on line 15,  
you must adopt an ordinance or resolution to exceed this limit,  
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2010 Budgeted Fund	Tax Levy Amount in 2010 Budget	Allocation for Year 2011			
		MVT	RVT	16/20M	Slider
				Veh Tax	
General	75,874	16,830	391	587	0
Library	4,368	969	22	34	0
	80,242	17,799	413	621	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2009	General	Equipment Reserve	7,500	KSA 12-825d
			<u>7,500</u>	
2010	General	Equipment Reserve	15,000	KSA 12-1,117
2010	Water Utility	Water Reserve	10,000	KSA 12-825d
2010	Sewer Utility	Sewer Project P & I	24,000	KSA 12-825d
2010	Sewer Utility	Sewer Reserve	6,475	KSA 12-825d
			<u>55,475</u>	
2011	General	Equipment Reserve	10,000	KSA 12-1,117
2011	Water Utility	Water Reserve	20,000	KSA 12-825d
2011	Sewer Utility	Sewer Project Reserve	24,000	KSA 12-825d
2011	Sewer Utility	Sewer Reserve	6,475	KSA 12-825d
2011	Refuse	General	5,260	City Council
			<u>65,735</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2010	Due Date Interest/Principal	Amount Due 2010		Amount Due 2011	
						Interest	Principal	Interest	Principal
Other									
KS Water	Pollution				3/10 & 9/10				
11/97		3.32	350,267	156,669	3/10 & 9/10	5,047	18,722	4,421	19,349
				<u>156,669</u>		<u>5,047</u>	<u>18,722</u>	<u>4,421</u>	<u>19,349</u>

		Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
<b>Unencumbered Cash Balance, Jan. 1</b>		107,300	94,490	44,556
<b>Cancelled Prior Year Encumbrances</b>		0		
<b>Receipts</b>				
Ad Valorem Tax		67,564	75,874	0
Motor Vehicle Tax		15,675	16,685	16,830
Rec Vehicle Tax		373	425	391
16/20M Vehicle Tax		583	548	587
Delinquent Tax		2,112	0	0
Sales Tax		27,136	25,287	27,000
Franchise Fees		13,736	17,952	16,500
Licenses and Permits		1,154	1,055	1,500
Fines and Forfeitures		3,998	1,000	4,000
Rents		530	800	800
Interest Income		764	3,200	1,000
Charges for Services		0	3,300	2,500
Gifts and Donations		6,500	0	1,000
Reimbursed Expenses		12,483	11,755	10,000
Transfer from Refuse		0	0	5,260
Transfers In		56,788	0	0
Miscellaneous		8,672	1,000	1,000
<b>Total Receipts</b>		218,068	158,881	88,368
<b>Resources Available</b>		325,368	253,371	132,924
<b>Expenditures</b>				
General Government	Personal Services	68,045	85,000	75,000
	Contractual Services	48,762	26,700	50,000
	Materials and Supplies	8,013	12,225	9,000
	Capital Outlay	9,067	18,262	29,909
	Transfers Out	66,679	0	0
		200,566	142,187	163,909
Municipal Court	Personal Services	1,938	1,300	2,000
	Contractual Services	1,109	640	1,000
		3,047	1,940	3,000
Police	Personal Services	10,861	11,807	12,000
	Contractual Services	162	1,320	1,500
	Materials and Supplies	1,217	2,000	2,000
		12,240	15,127	15,500
Fire	Personal Services	1,683	2,630	2,600
	Contractual Services	1,671	6,931	4,000
	Materials and Supplies	371	5,000	1,000
		3,725	14,561	7,600
Streets	Contractual Services	1,752	10,000	6,000
	Materials and Supplies	2,048	10,000	4,000
		3,800	20,000	10,000
Transfers out	Transfer to Equip Res	7,500	15,000	10,000
		7,500	15,000	10,000
<b>Total Expenditures</b>		230,878	208,815	210,009
<b>Unencumbered Cash Balance, Dec. 31</b>		94,490	44,556	xxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				210,009
Tax Required				77,085
Delinquency Computation				0
<b>Amount of 2010 Ad Valorem Tax</b>				<b>77,085</b>

City of Delphos  
Library

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	0	455	455
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Ad Valorem Tax	4,124	4,368	0
Motor Vehicle Tax	905	948	969
Rec Vehicle Tax	22	24	22
16/20M Vehicle Tax	34	31	34
Delinquent Tax	127	0	0
Sales Tax	5,167	4,394	4,394
<b>Total Receipts</b>	10,379	9,765	5,419
<b>Resources Available</b>	10,379	10,220	5,874
<b>Expenditures</b>			
Library Appropriation to Library	9,924	9,765	10,150
	9,924	9,765	10,150
<b>Total Expenditures</b>	9,924	9,765	10,150
Unencumbered Cash Balance, Dec. 31	455	455	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			10,150
Tax Required			4,276
Delinquency Computation			0
<b>Amount of 2010 Ad Valorem Tax</b>			<b>4,276</b>

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	3,386	8,450	4,290
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
State Motor Fuels Tax	11,034	11,540	12,020
<b>Total Receipts</b>	11,034	11,540	12,020
<b>Resources Available</b>	14,420	19,990	16,310
<b>Expenditures</b>			
Streets			
Contractual Services	2,060	0	0
Materials and Supplies	3,910	15,700	16,310
	5,970	15,700	16,310
<b>Total Expenditures</b>	5,970	15,700	16,310
Unencumbered Cash Balance, Dec. 31	8,450	4,290	0



		Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1		6,436	4,895	4,289
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Sales Tax		5,167	4,394	5,000
<b>Total Receipts</b>		5,167	4,394	5,000
<b>Resources Available</b>		11,603	9,289	9,289
<b>Expenditures</b>				
Parks and Recreation	Personal Services	1,261	1,500	1,500
	Contractual Services	4,422	2,500	2,500
	Materials and Supplies	1,025	1,000	1,000
	Capital Outlay	0	0	4,289
		6,708	5,000	9,289
<b>Total Expenditures</b>		6,708	5,000	9,289
Unencumbered Cash Balance, Dec. 31		4,895	4,289	0

City of Delphos  
Equipment Reserve

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	22	12,624	27,624
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Sales Tax	102	0	0
Transfer from Gen Fund	7,500	15,000	10,000
Miscellaneous	5,000	0	0
<b>Total Receipts</b>	12,602	15,000	10,000
<b>Resources Available</b>	12,624	27,624	37,624
<b>Expenditures</b>			
Equipment Reserve                      Capital Outlay	0	0	37,624
			37,624
<b>Total Expenditures</b>	0	0	37,624
Unencumbered Cash Balance, Dec. 31	12,624	27,624	0

City of Delphos  
Water Utility

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011	
Unencumbered Cash Balance, Jan. 1	2,686	754	10,000	
Cancelled Prior Year Encumbrances	0			
<b>Receipts</b>				
Sales Tax	357	0	0	
Utility Sales	30,152	46,767	46,767	
Utility Hookup Fees	0	1,200	1,200	
Miscellaneous	82	0	0	
<b>Total Receipts</b>	30,591	47,967	47,967	
<b>Resources Available</b>	33,277	48,721	57,967	
<b>Expenditures</b>				
Water Utility	Personal Services	16,638	15,236	15,236
	Contractual Services	11,088	11,365	10,611
	Materials and Supplies	4,672	2,120	2,120
	Capital Outlay	0	0	10,000
	Other/Misc.	125	0	0
	32,523	28,721	37,967	
Transfers out	Transfer to Water Res	0	10,000	20,000
			10,000	20,000
<b>Total Expenditures</b>	32,523	38,721	57,967	
Unencumbered Cash Balance, Dec. 31	754	10,000	0	

City of Delphos  
Sewer Utility

State of Kansas  
2011 Budget Form

		Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1		2,273	3,381	2,176
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Sewer Service Fees		13,623	41,000	41,000
<b>Total Receipts</b>		13,623	41,000	41,000
<b>Resources Available</b>		15,896	44,381	43,176
<b>Expenditures</b>				
Sewer Utility	Personal Services	8,302	9,285	9,285
	Contractual Services	3,777	2,320	2,320
	Materials and Supplies	436	125	1,096
		12,515	11,730	12,701
Transfers out	Transfer to Sewer Res	0	6,475	6,475
	Transfer to Sewer Proj	0	24,000	24,000
			30,475	30,475
<b>Total Expenditures</b>		12,515	42,205	43,176
Unencumbered Cash Balance, Dec. 31		3,381	2,176	0

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	1,058	1,922	4,591
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Trash Service Fees	18,473	20,669	20,669
<b>Total Receipts</b>	18,473	20,669	20,669
<b>Resources Available</b>	19,531	22,591	25,260
<b>Expenditures</b>			
Trash Utility			
Contractual Services	17,609	18,000	20,000
Transfer to General Fund	0	0	5,260
	17,609	18,000	25,260
<b>Total Expenditures</b>	17,609	18,000	25,260
Unencumbered Cash Balance, Dec. 31	1,922	4,591	0

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	22,613	22,673	22,729
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	60	56	65
<b>Total Receipts</b>	60	56	65
<b>Resources Available</b>	22,673	22,729	22,794
<b>Expenditures</b>			
Capital Improvements          Capital Outlay	0	0	2,794
			2,794
<b>Total Expenditures</b>	0	0	2,794
<b>Unencumbered Cash Balance, Dec. 31</b>	22,673	22,729	20,000

City of Delphos  
Water Reserve

State of Kansas  
2011 Budget Form

		Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1		9,672	18,969	6,395
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Transfer from Water		15,300	10,000	20,000
<b>Total Receipts</b>		15,300	10,000	20,000
<b>Resources Available</b>		24,972	28,969	26,395
<b>Expenditures</b>				
Water Utility	Contractual Services	6,003	16,802	16,802
	Materials and Supplies	0	5,772	9,593
		6,003	22,574	26,395
<b>Total Expenditures</b>		6,003	22,574	26,395
Unencumbered Cash Balance, Dec. 31		18,969	6,395	0

City of Delphos  
Sewer Reserve

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	6,916	509	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Charges for Services	4,380	0	0
Transfer from Sewer	0	6,475	6,475
<b>Total Receipts</b>	4,380	6,475	6,475
<b>Resources Available</b>	11,296	6,984	6,475
<b>Expenditures</b>			
Sewer Utility	9,907	5,252	4,743
Contractual Services	880	1,732	1,732
Materials and Supplies	10,787	6,984	6,475
<b>Total Expenditures</b>	10,787	6,984	6,475
Unencumbered Cash Balance, Dec. 31	509	0	0



City of Delphos  
Sewer Project P & I

State of Kansas  
2011 Budget Form

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget 2011
Unencumbered Cash Balance, Jan. 1	22,930	22,462	22,693
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	203	0	0
Charges for Services	23,099	0	0
Transfer from Sewer	0	24,000	24,000
<b>Total Receipts</b>	23,302	24,000	24,000
<b>Resources Available</b>	46,232	46,462	46,693
<b>Expenditures</b>			
Sewer Utility			
Loan Principal	23,770	18,722	19,349
Loan Interest	0	5,047	4,421
	23,770	23,769	23,770
<b>Total Expenditures</b>	23,770	23,769	23,770
Unencumbered Cash Balance, Dec. 31	22,462	22,693	22,923

NOTICE OF HEARING 2011 Budget

The governing body of City of Delphos will meet on the  
3rd day of August, 2010 at 7 p.m. at  
City Hall for the purpose of hearing and answering objections of  
taxpayers relating to the proposed use of all funds and the amount of 2010 ad valorem tax.  
Detailed budget information is available at City Hall  
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2011 Expenditures" and the "Amount of 2010 Ad Valorem Tax" establish  
the maximum limits of the 2011 budget. The "Est Tax Rate" is subject to change  
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2009		2010		Proposed Budget 2011		
	Prior Year	Actual	Current Year	Actual	Amount of		Est
	Actual	Tax	Estimate of	Tax	2010 Ad	Tax	Rate
	Expenditures	Rate	Expenditures	Rate	Expenditures	Valorem Tax	Rate
General	230,878	52.806	208,815	51.594	210,009	77,085	51.424
Library	9,924	3.000	9,765	2.970	10,150	4,276	2.853
Special Highway	5,970		15,700		16,310	0	.000
Special Park & Rec	6,708		5,000		9,289	0	.000
Equipment Reserve	0		0		37,624	0	.000
Water Utility	32,523		38,721		57,967	0	.000
Sewer Utility	12,515		42,205		43,176	0	.000
Refuse	17,609		18,000		25,260	0	.000
Community Improvement	0		0		2,794	0	.000
Water Reserve	6,003		22,574		26,395	0	.000
Sewer Reserve	10,787		6,984		6,475	0	.000
Sewer Project P & I	23,770		23,769		23,770	0	.000
Totals	356,687	55.806	391,533	54.564	469,219	81,361	54.277
Less: Transfers	7,500		55,475		65,735		
Net Expenditures	349,187		336,058		403,484		
Total Tax Levied	80,032		80,242				
Assessed Valuation		1,555,245		1,471,063		1,499,018	

Outstanding Indebtedness, January 1,

	2008	2009	2010
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	6,485	0	0
Other Debt	193,637	174,785	156,669
Total	200,122	174,785	156,669

Clerk